



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PEGGY LABUDA of _____
(Person responsible for accounts)

BERLIN MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2002
(Signature of person responsible for accounts)	(Date)

CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272**When was utility organized?** 1/1/1896**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY LABUDA**Title:** CLERK**Office Address:**108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272**Telephone:** (920) 361 - 5404**Fax Number:** (920) 361 - 5405**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS VICKIE WENDT**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP2323 EAST CAPITOL DRIVE
P.O. BOX 2459
APPLETON, WI 54912-2459**Telephone:** (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:** VWENDT@VIRCHOWKRAUSE.COM

President, chairman, or head of utility commission/board or committee:

Name: PAUL ROETHEL**Title:** PRESIDENT**Office Address:**224 EAST BERLIN STREET
BERLIN, WI 54923**Telephone:** (920) 361 - 1286**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

2323 EAST CAPITOL DRIVE

P.O. BOX 2459

APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:** VWENDT@VIRCHOWKRAUSE.COM**Date of most recent audit report:** 3/15/2002**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER**Title:** SUPERINTENDENT**Office Address:**

108 N CAPRON

P.O. BOX 272

BERLIN, WI 54923-0272

Telephone: (920) 361 - 5404**Fax Number:** (920) 361 - 5405**E-mail Address:** RAKWWTP@DOTNET.COM

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR JOHN GARBIS, MEMBER

MR WILFRED HANDRICH, MEMBER

MR RICHARD HITCHCOCK, MEMBER

MR ALAN KECK, MEMBER

MR PAUL ROETHEL, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/11/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	710,901	1,529,553	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	363,392	757,048	2
Depreciation Expense (403)	119,328	413,706	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	100,950	112,664	5
Total Operating Expenses	583,670	1,283,418	
Net Operating Income	127,231	246,135	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	127,231	246,135	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,265	3,079	7
Income from Nonutility Operations (417)	38,243	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	201,311	199,401	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	242,819	202,480	
Total Income	370,050	448,615	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	370,050	448,615	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,958	148,312	14
Amortization of Debt Discount and Expense (428)	43,759	41,338	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	177,717	189,650	
Net Income	192,333	258,965	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,836,765	2,835,587	20
Balance Transferred from Income (433)	192,333	258,965	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(181,018)	257,787	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,210,116	2,836,765	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
INCOME FROM NONREGULATED SEWER	38,243	3
Total (Acct. 417):	38,243	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENT-GENERAL AND RESERVE	201,311	5
Total (Acct. 419):	201,311	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(181,018)	11
Total (Acct. 436)--Debit:	(181,018)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,265				3,265	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	3,265	0	0	0	3,265	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	710,901	0	0	0	710,901	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	100				100	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
SEWER OPERATING REVENUE (2/3 PRORATED AMOUNT PRIOR TO DEREGULATION)			588,567		588,567	6
RETURN ON NET INVESTMENT IN METERS (2/3 PRORATED AMOUNT PRIOR TO DEREGULATION)	(7,846)				(7,846)	7
Revenues subject to Wisconsin Remainder Assessment	702,955	0	588,567	0	1,291,522	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	106,237		106,237	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	80,391		80,391	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	186,628	0	186,628	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,309,080	15,452,803	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,064,572	5,856,647	2
Net Utility Plant	4,244,508	9,596,156	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,579,553	1,380	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,194,091	0	4
Net Nonutility Property	5,385,462	1,380	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,550,335	1,485,204	7
Total Other Property and Investments	6,935,797	1,486,584	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	88,077	230,290	8
Temporary Cash Investments (132)	1,574,902	1,474,902	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	370,870	334,958	11
Other Accounts Receivable (143)	26,723	29,031	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,420	1,420	14
Materials and Supplies (150)	34,079	34,084	15
Prepayments (165)	3,131	3,131	16
Other Current and Accrued Assets (170)	55,704	65,105	17
Total Current and Accrued Assets	2,154,906	2,172,921	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	235,055	278,814	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	235,055	278,814	
Total Assets and Other Debits	13,570,266	13,534,475	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,472,574	2,379,509	21
Appropriated Earned Surplus (215)	1,248,392	1,429,410	22
Unappropriated Earned Surplus (216)	3,210,116	2,836,765	23
Total Proprietary Capital	6,931,082	6,645,684	
LONG-TERM DEBT			
Bonds (221)	2,370,000	2,680,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,370,000	2,680,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	121,962	92,127	28
Payables to Municipality (233)	90,929	94,602	29
Customer Deposits (235)			30
Taxes Accrued (236)	88,970	89,601	31
Interest Accrued (237)	8,961	10,133	32
Other Current and Accrued Liabilities (238)	74,230	42,824	33
Total Current and Accrued Liabilities	385,052	329,287	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,884,132	3,879,504	41
Total Liabilities and Other Credits	13,570,266	13,534,475	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,309,080	0	0	0	1
Utility Plant Purchased or Sold (102)		0			2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)		0			9
Total Utility Plant	5,309,080	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,064,572	0	0	0	10
Total Accumulated Provision	1,064,572	0	0	0	
Net Utility Plant	4,244,508	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	944,901				944,901	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	119,328				119,328	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,413				5,413	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	124,741	0	0	0	124,741	13
Debits during year						14
Book cost of plant retired	5,070				5,070	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,070	0	0	0	5,070	19
Balance End of Year	1,064,572	0	0	0	1,064,572	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	10,599,223	21,050	10,578,173	1
Other (specify):					
LAND FOR FUTURE USE	1,380			1,380	2
NONREGULATED SEWER #480-SA-100				0	3
Total Nonutility Property (121)	1,380	10,599,223	21,050	10,579,553	
Less accum. prov. depr. & amort. (122)	0	5,215,141	21,050	5,194,091	4
Net Nonutility Property	1,380	5,384,082	0	5,385,462	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,448	32,089	2
Sewer utility	2,631	1,995	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	34,079	34,084	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water and sewer revenue bonds	43,759	428	235,055	1
Total			235,055	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,379,509	1
Changes during year (explain):		
SEWER MAIN - WEST HURON & WISCONSIN ST PROJECT	59,002	2
WATER MAIN	28,016	3
WATER SERVICES	2,297	4
HYDRANTS	3,750	5
Balance end of year	<u>2,472,574</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water and Sewer Revenue	08/01/1995	12/01/2010	5.08%	2,370,000	1
Total Bonds (Account 221):				2,370,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	89,601	1
Accruals:		
Charged water department expense	97,631	2
Charged electric department expense		3
Charged sewer department expense	2,804	4
Other (explain):		
NONE		5
Total Accruals and other credits	100,435	
Taxes paid during year:		
County, state and local taxes	89,601	6
Social Security taxes	9,609	7
PSC Remainder Assessment	1,856	8
Other (explain):		
NONE		9
Total payments and other debits	101,066	
Balance end of year	88,970	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water & sewer revenue bonds	10,133	133,958	135,130	8,961	1
Subtotal	10,133	133,958	135,130	8,961	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,133	133,958	135,130	8,961	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	964,800	0	0	2,914,704	0	3,879,504	1
Add credits during year:							
For Services	29,955					29,955	2
For Mains	57,381			15,417		72,798	3
Other (specify):							
HYDRANTS	1,875					1,875	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				100,000		100,000	5
Balance End of Year	1,054,011	0	0	2,830,121	0	3,884,132	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,200,000		1,279,440	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND AND INTEREST RESERVE ACCOUNT	511,000	3
BOND REDEMPTION FUND	1,140	4
EQUIPMENT REPLACEMENT FUND	1,038,195	5
Total (Acct. 125):	1,550,335	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	96,426	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
SEWER (NONREGULATED)	274,444	10
Total (Acct. 142):	370,870	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER MISCELLANEOUS CHARGES TO CUSTOMERS	26,723	13
Total (Acct. 143):	26,723	
Receivables from Municipality (145):		
CONSTRUCTION COSTS	1,420	14
Total (Acct. 145):	1,420	
Prepayments (165):		
PREPAID INSURANCE	3,131	15
Total (Acct. 165):	3,131	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DELINQUENT UTILITY BILLS ON TAX ROLL	(1,446)	18
1999 HYDRANT RENT	(1,686)	19
1998 HYDRANT RENT	(2,212)	20
REIMBURSEMENT TO MUNICIPALITY	38,172	21
LIFT STATION CONSTRUCTION COSTS	58,101	22
Total (Acct. 233):	90,929	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,199,495	0	0	0	5,199,495	1
Materials and Supplies	31,768	0	0	0	31,768	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,004,736	0	0	0	1,004,736	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,009,405	0	0	0	1,009,405	6
Other (specify):					0	7
Average Net Rate Base	3,217,122	0	0	0	3,217,122	
Net Operating Income	127,231	0	0	0	127,231	8
Net Operating Income as a percent of						
Average Net Rate Base	3.95%	N/A	N/A	N/A	3.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,426,041	1
Appropriated Earned Surplus	1,338,901	2
Unappropriated Earned Surplus	3,023,440	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,788,382	
Net Income		
Net Income	192,333	5
Percent Return on Proprietary Capital	2.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

THE DEREGULATION OF SEWER RATES EFFECTIVE SEPTEMBER 1, 2001, DOCKET
#480-SA-100.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

SEWER WAS DEREGULATED SEPTEMBER 1, 2001. IN CALCULATING THE WISCONSIN REMAINDER ASSESSMENT A PRORATED AMOUNT IS USED FOR THE PORTION OF THE YEAR THE SEWER WAS REGULATED BY THE PSC.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

Accumulated Provision For Depreciation and Amortization (122): Represents the amount of accumulated depreciation for the nonregulated sewer. Beginning balance at 1/1/2001=\$4,911,746 and additions during the year (2001) were \$303,396.

Nonregulated Sewer Plant: In additions during the year column represents beginning balance of regulated sewer plant at 1/1/2001=\$10,168,244 and additions during the year (2001) were \$430,979. Sewer was deregulated September 1, 2001 per DOCKET #480-SA-100.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Commission
Berlin Municipal Water and Sewer Utility
Berlin, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Berlin Municipal Water and Sewer Utility, an enterprise fund of the City of Berlin, as of December 31, 2001 and 2000, and the related statements of income and earned surplus for the years then ended and the supplemental schedules as of and for the year ended December 31, 2001 in the accompanying prescribed form.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

These financial statements and schedules were compiled by us from information contained in the general purpose financial statements of the City of Berlin for the same periods which we previously audited, as indicated in our reports dated March 15, 2002 and March 9, 2001.

VIRCHOW, KRAUSE & COMPANY, LLP

Appleton, Wisconsin
March 19, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 2, 2003

Ms. Peggy Labuda, Clerk
Berlin Municipal Water Utility
P.O. Box 272
108 North Capron
Berlin, WI 54923-0272

2001 Analytical Review DWCCA-0480-ELE

Dear Ms. Labuda:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. In the future, please provide more detail, such as a short list, for items such as the \$26,723 reported in Account 143 and the \$38,173 reported in Account 233, on page F-19.
2. On page W-17, 0 meters are reported tested. A footnote to this schedule indicates the city did not test any meters and the city should be contacted. Meters are required to be tested pursuant to Wis. Admin. Code § 186.76. It is the responsibility of the utility to be testing meters pursuant to the Code. If 0 meters are again reported tested on the 2002 annual report, Mr. Bruce Schmidt, PSC staff engineer, will be contacting the utility regarding a visit to your utility to resolve this matter.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0480
Berlin.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	699,110	1
Total Sales of Water	699,110	
Other Operating Revenues		
Forfeited Discounts (470)	891	2
Miscellaneous Service Revenues (471)	(869)	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,769	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,791	
Total Operating Revenues	710,901	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,648	8
Pumping Expenses (620-625)	58,293	9
Water Treatment Expenses (630-635)	19,741	10
Transmission and Distribution Expenses (640-655)	146,462	11
Customer Accounts Expenses (901-904)	12,373	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	116,875	14
Total Operation and Maintenance Expenses	363,392	
Other Operating Expenses		
Depreciation Expense (403)	119,328	15
Amortization Expense (404-407)		16
Taxes (408)	100,950	17
Total Other Operating Expenses	220,278	
Total Operating Expenses	583,670	
NET OPERATING INCOME	127,231	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,932	93,320	245,373	4
Commercial	290	36,984	79,192	5
Industrial	65	149,503	157,527	6
Total Metered Sales to General Customers (461)	2,287	279,807	482,092	
Private Fire Protection Service (462)	21		12,776	7
Public Fire Protection Service (463)	1		187,248	8
Other Sales to Public Authorities (464)	21	8,136	16,994	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,330	287,943	699,110	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	187,248	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	187,248	
Forfeited Discounts (470):		
Customer late payment charges	891	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	891	
Miscellaneous Service Revenues (471):		
METER INSTALLATION AND RECONNECTION FEES	(869)	7
Total Miscellaneous Service Revenues (471)	(869)	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,769	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	11,769	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	4,826	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,022	3
Maintenance of Water Source Plant (605)	1,800	4
Total Source of Supply Expenses	9,648	
PUMPING EXPENSES		
Operation Labor (620)	491	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	42,484	7
Operation Supplies and Expenses (623)	2,908	8
Maintenance of Pumping Plant (625)	12,410	9
Total Pumping Expenses	58,293	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,813	10
Chemicals (631)	14,270	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	658	13
Total Water Treatment Expenses	19,741	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	82,485	14
Operation Supplies and Expenses (641)	24,655	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,397	16
Maintenance of Mains (651)	13,238	17
Maintenance of Services (652)	6,236	18
Maintenance of Meters (653)	4,107	19
Maintenance of Hydrants (654)	3,042	20
Maintenance of Other Plant (655)	7,302	21
Total Transmission and Distribution Expenses	146,462	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,154	22
Accounting and Collecting Labor (902)	8,385	23
Supplies and Expenses (903)	2,734	24
Uncollectible Accounts (904)	100	25
Total Customer Accounts Expenses	12,373	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,312	27
Office Supplies and Expenses (921)	5,771	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,979	30
Property Insurance (924)	3,306	31
Injuries and Damages (925)	4,845	32
Employee Pensions and Benefits (926)	49,726	33
Regulatory Commission Expenses (928)	1,158	34
Miscellaneous General Expenses (930)	1,990	35
Transportation Expenses (933)	11,485	36
Maintenance of General Plant (935)	1,303	37
Total Administrative and General Expenses	116,875	
Total Operation and Maintenance Expenses	363,392	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		88,969	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER RELATED PERCENTAGE	1,876	2
Net property tax equivalent		87,093	
Social Security	BASED ON PAYROLL	12,929	3
PSC Remainder Assessment	SPLIT 50/50	928	4
Other (specify): NONE			5
Total tax expense		100,950	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222010				3
County tax rate	mills		7.393657				4
Local tax rate	mills		7.906791				5
School tax rate	mills		10.819709				6
Voc. school tax rate	mills		1.736992				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.079159				10
Less: state credit	mills		1.631941				11
Net tax rate	mills		26.447218				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.906791				14
Combined School Tax Rate	mills		12.556701				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.463492				17
Total Tax Rate	mills		28.079159				18
Ratio of Local and School Tax to Total	dec.		0.728779				19
Total tax net of state credit	mills		26.447218				20
Net Local and School Tax Rate	mills		19.274168				21
Utility Plant, Jan. 1	\$	5,089,910	5,089,910				22
Materials & Supplies	\$	34,084	34,084				23
Subtotal	\$	5,123,994	5,123,994				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,123,994	5,123,994				26
Assessment Ratio	dec.		0.900857				27
Assessed Value	\$	4,615,986	4,615,986				28
Net Local & School Rate	mills		19.274168				29
Tax Equiv. Computed for Current Year	\$	88,969	88,969				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	88,969					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	797,976		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	3,810		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	842,824	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	338,095	14,571	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	493,035	14,571	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,393	1,410	23
Total Water Treatment Plant	18,393	1,410	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,434		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)		(797,976)	0	7
Wells and Springs (314)		797,976	797,976	8
Infiltration Galleries and Tunnels (315)		(3,810)	0	9
Supply Mains (316)		3,810	3,810	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	842,824	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			352,666	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	507,606	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	350		19,453	23
Total Water Treatment Plant	350	0	19,453	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,434	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,460,122	130,298	27
Fire Mains (344)	0		28
Services (345)	422,872	39,292	29
Meters (346)	216,054	844	30
Hydrants (348)	167,690	8,155	31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,378,255	178,589	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	64,172	2,568	34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	18,959	871	36
Transportation Equipment (392)	82,493	26,230	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,791		39
Laboratory Equipment (395)	4,647		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	159,277		44
Other Tangible Property (399)	0		45
Total General Plant	357,404	29,669	
Total utility plant in service directly assignable	5,089,911	224,239	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,089,911	224,239	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			108,522	26
Transmission and Distribution Mains (343)	1,300		2,589,120	27
Fire Mains (344)			0	28
Services (345)	900		461,264	29
Meters (346)	2,520		214,378	30
Hydrants (348)			175,845	31
Other Transmission and Distribution Plant (349)			561	32
Total Transmission and Distribution Plant	4,720	0	3,552,124	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			66,740	34
Office Furniture and Equipment (391)			7,002	35
Computer Equipment (391.1)			19,830	36
Transportation Equipment (392)			108,723	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			15,791	39
Laboratory Equipment (395)			4,647	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			5,063	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			159,277	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	387,073	
Total utility plant in service directly assignable	5,070	0	5,309,080	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	5,070	0	5,309,080	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,646	22,646	1
February			21,955	21,955	2
March			24,154	24,154	3
April			25,183	25,183	4
May			26,333	26,333	5
June			26,252	26,252	6
July			34,132	34,132	7
August			29,955	29,955	8
September			24,554	24,554	9
October			24,204	24,204	10
November			22,316	22,316	11
December			22,236	22,236	12
Total annual pumpage	0	0	303,920	303,920	
Less: Water sold				287,943	13
Volume pumped but not sold				15,977	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				7,559	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,559	19
Volume pumped but unaccounted for				8,418	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,654	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				420	26
Date of minimum: 1/2/2001					27
Total KWH used for pumping for the year				1,343,052	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	410	18	2,016,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1979	1992	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22
Year Installed	1996	1996	1962	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	50	50	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CEMETERY	N WISCONSIN	SKOSSUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1963	1996	1979	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	47	0	0	10
Total capacity in gallons (actual)	513,000	60,000	100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
		WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
		NONE	NONE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.0000	21
				22
Is a corrosion control chemical used (yes, no)?	N	N	N	23
				24
Is water fluoridated (yes, no)?	N	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	W CUMBERLAND		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1963		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
			11
Total capacity in gallons (actual)	32,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	705	0	0	0	705
M	D	2.000	1,004	0	0	0	1,004
M	D	4.000	26,285	0	130	0	26,155
M	D	6.000	72,780	136	0	0	72,916
P	D	6.000	332	0	0	0	332
M	D	8.000	34,217	0	0	0	34,217
P	D	8.000	4,306	500	0	0	4,806
M	D	10.000	10,469	0	0	0	10,469
P	D	10.000	2,049	0	0	0	2,049
M	D	12.000	40,911	800	0	0	41,711
Total Within Municipality			193,058	1,436	130	0	194,364
Total Utility			193,058	1,436	130	0	194,364

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	112	0	0	0	112		1
M	0.750	1,106	0	4	0	1,102		2
L	0.750	312	0	2	0	310		3
M	1.000	533	17	3	0	547	173	4
M	1.500	13	1	0	0	14		5
M	2.000	22	1	0	0	23	1	6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	5	0	0	0	5	3	9
M	8.000	1	0	0	0	1		10
Total Utility		2,113	19	9	0	2,123	177	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,384	0	105	0	2,279	0	1
1.000	64	0	3	0	61	0	2
1.500	34	3	6	0	31	0	3
2.000	47	0	7	0	40	0	4
3.000	13	0	2	0	11	0	5
4.000	11	0	3	0	8	0	6
Total:	2,553	3	126	0	2,430	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,928	171	24	13	0	143	2,279	1
1.000	3	43	7	2	0	6	61	2
1.500	0	19	5	2	0	5	31	3
2.000	0	18	9	6	0	7	40	4
3.000	0	3	2	3	0	3	11	5
4.000	0	1	3	3	0	1	8	6
Total:	1,931	255	50	29	0	165	2,430	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	289	3			292	2
Total Fire Hydrants	289	3	0	0	292	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	292
Number of distribution system valves end of year:	460
Number of distribution valves operated during year:	199

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT (625): INCREASED DUE TO WELL #4 PUMP REPAIRS IN 2001 OF APPROXIMATELY \$10,000.

OPERATION SUPPLIES AND EXPENSE (641): INCREASE IN PUBLIC WORKS DUMP TRUCK EXPENSE.

MAINTENANCE OF MAINS (651): INCREASE IN MAIN BREAKS.

MAINTENANCE OF HYDRANTS (654): IN PRIOR YEAR THERE WAS AN INCREASED NEED TO WORK ON HYDRANTS.

MAINTENANCE OF OTHER PLANT (655): INCREASED DUE TO REPAIR WELL #4 ROOF THAT WAS DAMAGED.

EMPLOYEE PENSIONS AND BENEFITS (926): HEALTH INSURANCE RATES INCREASED.

Water Utility Plant in Service (Page W-08)

LAKE, RIVER AND OTHER INTAKES (313): AMOUNT REPORTED INCORRECTLY IN PRIOR YEAR. SHOULD HAVE BEEN REPORTED ON LINE 314. CONSISTS OF WELLS AND SPRINGS.

SUPPLY MAINS (316): AMOUNT REPORTED INCORRECTLY IN PRIOR YEAR. IN PRIOR YEAR AMOUNT WAS REPORTED ON LINE 315 INFILTRATION GALLERIES AND TUNNELS. CURRENT YEAR HAS BEEN REPORTED CORRECTLY.

WELLS AND SPRINGS (314): AMOUNT REPORTED INCORRECTLY IN PRIOR YEAR. IN PRIOR YEAR AMOUNT WAS REPORTED ON LINE 313 LAKE, RIVER AND OTHER INTAKES. CURRENT YEAR HAS BEEN REPORTED CORRECTLY.

INFILTRATION GALLERIES AND TUNNELS (315): AMOUNT REPORTED INCORRECTLY IN PRIOR YEAR. SHOULD HAVE BEEN REPORTED ON LINE 316. CONSISTS OF SUPPLY MAINS.

STRUCTURES AND IMPROVEMENTS (321): ADDITION CONSISTS OF SECURITY FENCE AT WELL #4.

TRANSPORTATION EQUIPMENT (392): ADDITION CONSISTS OF A NEW 2002 CHEVY C3500 VEHICLE.

Water Mains (Page W-15)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED BY THE CITY (\$28,016), DEVELOPERS AND PROPERTY OWNERS (\$57,381) AND THE BALANCE BY THE UTILITY.

Water Services (Page W-16)

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED BY THE CITY (\$2,297), DEVELOPERS AND PROPERTY OWNERS (\$29,955), AND THE BALANCE BY THE UTILITY.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

THE CITY DID NOT TEST ANY METERS THIS YEAR. PLEASE DIRECT ANY FURTHER COMMUNICATIONS REGARDING THIS ISSUE TO THE CITY.

Richard Keller called on 1/6/03. All meters were new as of early 1990. The larger 4" meters were tested in 2001, just failed to be reported. Smaller meters were tested in 2002 and will strive for a 10% testing rate. ele

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	780,462	1
Total Sewage Operating Revenues	780,462	
Other Operating Revenues		
Forfeited Discounts (631)	2,548	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	11,901	6
Amortization of Construction Grants (636)	100,000	7
Total Other Operating Revenues	114,449	
Total Operating Revenues	894,911	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	192,692	8
Maintenance Expenses (831-834)	173,287	9
Customer Accounting & Collection Expenses (840-843)	14,969	10
Administrative and General Expenses (850-857)	149,893	11
Total Operation and Maintenance Expenses	530,841	
Other Operating Expenses		
Depreciation Expense (403)	308,809	12
Amortization Expense (404)		13
Taxes (408)	17,018	14
Total Other Operating Expenses	325,827	
Total Operating Expenses	856,668	
NET OPERATING INCOME	38,243	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,149	89,649	433,574	5
Commercial Revenues	270	35,185	144,176	6
Industrial Revenues	32	34,500	172,865	7
Revenues from Public Authorities	36	7,751	29,847	8
Total Measured Service to General Customers (622)	2,487	167,085	780,462	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	2,487	167,085	780,462	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
UMOS CENTER	812	1,172	1,466	1
UMOS DAYCARE	72	415	641	2
VALLEY TRAIL LANDFILL NEW CELL	1,977	822	186	3
VALLEY TRAIL LANDFILL OLD CELL	1,933	1,425	251	4
WISCONSIN SPICE	324	4,083	23,068	5

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,548	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,548	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB CHARGES	11,901	6
Total Miscellaneous Operating Revenues (635)	11,901	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
Total Amortization of Construction Grants (636)	100,000	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	67,850	1
Power and Fuel for Pumping (821)	48,740	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	7,631	4
Phosphorous Removal Chemicals (824)	20,412	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	1,977	7
Other Operating Supplies and Expenses (827)	38,242	8
Transportation Expenses (828)	7,840	9
Rents (829)		10
Total Operation Expenses	192,692	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	42,472	11
Maintenance of Collection System Pumping Equipment (832)	35,586	12
Maintenance of Treatment and Disposal Plant Equipment (833)	42,475	13
Maintenance of General Plant Structures and Equipment (834)	52,754	14
Total Maintenance Expenses	173,287	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	9,369	15
Flat Rate Inspections (841)	2,734	16
Meter Reading (842)	2,159	17
Uncollectible Accounts (843)	707	18
Total Customer Accounting & Collection Expenses	14,969	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	27,385	19
Office Supplies and Expenses (851)	6,689	20
Outside Services Employed (852)	23,096	21
Insurance Expense (853)	8,151	22
Employees Pensions and Benefits (854)	69,387	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	5,686	24
Miscellaneous General Expenses (856)	9,499	25
Rents (857)		26
Total Administrative and General Expenses	149,893	
Total Operation and Maintenance Expenses	530,841	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	BASED ON PAYROLL	14,214	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,876	2
PSC Remainder Assessment	SPLIT WATER/SEWER-50/50	928	3
Other (specify): NONE			4
Total tax expense		17,018	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)		209,455	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)		10,000	9
Other Collecting System Equipment (316)			10
Total Collection System	0	219,455	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)		4,192	12
Receiving Wells (322)			13
Electric Pumping Equipment (323)		119,055	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)		10,894	16
Total Collection System Pumping Installations	0	134,141	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)		71,385	18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)		4,292	26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)		45,984	45,984	4
Structures and Improvements (311)		32,939	32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	8,050	2,550,783	2,752,188	7
Interceptor Mains and Accessories (314)		630,509	630,509	8
Force Mains (315)		78,649	88,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	8,050	3,338,864	3,550,269	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)		446,383	450,575	12
Receiving Wells (322)		124,276	124,276	13
Electric Pumping Equipment (323)	6,000	518,711	631,766	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)		50,636	61,530	16
Total Collection System Pumping Installations	6,000	1,140,006	1,268,147	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)	4,000	1,661,878	1,729,263	18
Preliminary Treatment Equipment (332)		271,241	271,241	19
Primary Treatment Equipment (333)		318,838	318,838	20
Secondary Treatment Equipment (334)		980,999	980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)		276,432	276,432	23
Sludge Treatment and Disposal Equipment (337)		1,131,594	1,131,594	24
Plant Site Piping (338)		202,062	202,062	25
Flow Metering and Monitoring Equipment (339)	3,000	38,499	39,791	26
Outfall Sewer Pipes (340)		62,257	62,257	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	75,677	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)		870	32
Transportation Equipment (373)			33
Other General Equipment (379)		834	34
Other Tangible Property (390)			35
Total General Plant	0	1,704	
Total utility plant in service directly assignable	0	430,977	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	430,977	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)		12,384	12,384	28
Total Treatment and Disposal Plant	7,000	4,956,184	5,024,861	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)		103,708	103,708	30
Office Furniture and Equipment (372)		19,625	19,625	31
Computer Equipment (372.1)		6,492	7,362	32
Transportation Equipment (373)		94,057	94,057	33
Other General Equipment (379)		509,311	510,145	34
Other Tangible Property (390)			0	35
Total General Plant	0	733,193	734,897	
Total utility plant in service directly assignable	21,050	10,168,247	10,578,174	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	21,050	10,168,247	10,578,174	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	874	0	0	0	874	1
6.000	3,442	76	0	0	3,518	2
8.000	129,602	491	0	0	130,093	3
10.000	11,917	0	0	0	11,917	4
12.000	6,775	729	476	0	7,028	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,716	0	329	0	1,387	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	174,964	1,296	805	0	175,455	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

CHLORINE (823): INCREASE IN CHEMICALS USED.

MAINTENANCE OF COLLECTION SYSTEM PUMPING EQUIPMENT (832): INCREASE IN
MAINTENANCE OF LIFT STATIONS.

OUTSIDE SERVICES EMPLOYED (853): MORE GIS WORK DONE AS WELL AS MORE TESTING.

EMPLOYEE PENSION AND BENEFITS (854): HEALTH INSURANCE RATES HAVE INCREASED.

Sewer Utility Plant in Service (Page N-07)

ADJUSTMENTS ARE 1/1/2001 BALANCES OF SEWER PLANT FORMERLY REGULATED.
